APR 2 7 2007 IN THE UNITED STA

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.: 10/016661

Attorney Docket No.:S00-226/US

Filing Date: 10/29/2001

Art Unit: 2128

Confirmation No.: 3916

Examiner: Gebresilassie, Kibrom K.

First Named Inventor: Balaniuk, Remis

Title: Long Elements Method for Simulation of Deformable Objects

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to:

Mail Stop Non-Fee Amendment

Commissioner for Patents

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Date

REPLY UNDER 37 CFR 1.111

Mail Stop Non-Fee Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed on January 25, 2007, kindly amend the aboveidentified application as follows.